COMPETITIONS AND LOTTERIES .. .. .. p. 651
THE PETROLEUM (PRODUCTION) ACT, 1934 .. p. 652

The Solicitors' Journal

[Established 1857.] [Registered as a Newspaper.]

VOL. LXXVIII. No. 38 [Pages 649 to 660]. Saturday, September 22, 1934. Published Weekly. Price One Shilling.

FLOWERDEW & CO.,
LIMITED.
TRANSLATIONS OF NOTARIAL QUALITY.
Work done on Premises by Permanent Staff.
227-228, STRAND (*Facing Law Courts*).
'Phone: Central 1642 (4 lines).
Telegrams: "Flowerdew, London."
City Offices:—11, POULTRY, E.C.2.

Established 1836. Telephone: Holborn 0273.
GENERAL REVERSIONARY
AND INVESTMENT CO.
Assets £1,000,000.
Reversions and Life Interests Purchased or Loans Granted thereon.
Apply to the Actuary, 59, Carey Street, W.C.2.

COINS AND MEDALS
COLLECTIONS OR SINGLE SPECIMENS BOUGHT AND SOLD.
VALUATIONS MADE.
A. H. BALDWIN & SONS, Ltd.
3, ROBERT ST., ADELPHI, W.C.2. Temple Bar 1611.

NORTH BRITISH
for
ANNUITIES
* * *
High Yield. *Exceptional Security.*
THIS OFFICE IS UNIQUE in having amongst its accumulated Funds of £45,378,000 a FUND OF £5,934,221 specially earmarked for ANNUITY BUSINESS. A point of the utmost importance to those purchasing Annuities under testamentary dispositions.
Full particulars from the Managing Director:
North British and Mercantile Insurance Company, Ltd.,
61, THREADNEEDLE STREET, E.C.2.

For
ADMINISTRATION
RECEIVERSHIP
CUSTOMS
FIDELITY GUARANTEES
} BONDS
THE
OCEAN
Accident & Guarantee Corporation Limited,
36-44, MOORGATE, LONDON, E.C.2.
Indemnities re:
LOST DOCUMENTS,
MISSING BENEFICIARIES,
DEFECTS IN TITLE,
FORGED TRANSFERS.
Other classes of business transacted, e.g.,
Accident, Burglary, Employers' Liability, Fire, Motor, &c., &c.

THE
GUARANTEE
SOCIETY LIMITED
THE OFFICE WHICH IN THE YEAR 1840 FOUNDED PUBLIC SURETYSHIP
Administration Bonds
ON FAVOURABLE TERMS.
Obligation to Private Sureties Avoided and the Interests of Beneficiaries Assured by a Perpetual Surety.
Head Office: SUN COURT, CORNHILL, LONDON, E.C.3.
Telephone: Avenue 4071.
BRANCHES IN MOST PRINCIPAL TOWNS.
Court Bonds and Indemnities.

ESTABLISHED 1869.
LONDON
GUARANTEE
& ACCIDENT COY. LTD.,
FOR
COURT BONDS
OF EVERY DESCRIPTION.
Special Indemnities in Connection with Missing Beneficiaries, Lost Documents, Defects in Title, etc.
FIDELITY GUARANTEES.
Head Office—
4-5, KING WILLIAM STREET, LONDON, E.C.4.
Telephone:—
Mansion House 9876.

ECONOMISE *and join the*
LAW NOTES LENDING LIBRARY
THE LATEST TEXT BOOKS ON LOAN FOR PRACTITIONERS AND STUDENTS.
25-26, Chancery Lane, London, W.C.2.

ADVERTISEMENTS OF REGISTERED ANNUAL SUBSCRIBERS ARE INSERTED FREE OF CHARGE UNDER APPOINTMENTS VACANT, APPOINTMENTS WANTED, PRACTICES AND PARTNERSHIPS, AND ARTICLED CLERKS.

NOTICE TO SUBSCRIBERS.

The Manager would appreciate the courtesy if Subscribers would kindly notify him **at once** when Appointments have been filled or obtained.

When replying to Advertisers please mention "The Solicitors' Journal."

PUBLIC NOTICES.

THE LONDON ASSOCIATION OF CERTIFIED ACCOUNTANTS.

The half-yearly PRELIMINARY, INTERMEDIATE and FINAL EXAMINATIONS will be held on Tuesday, Wednesday and Thursday, the 4th, 5th and 6th December next in London, Belfast, Birmingham, Bristol, Cardiff, Cork, Dublin, Edinburgh, Glasgow, Hull, Leeds, Liverpool, Manchester, Newcastle-on-Tyne, Nottingham, Plymouth and Sheffield.

Entries should be received on, or before, the 1st October. Further particulars may be obtained from the offices of the Association, at 50, Bedford-square, London, W.C.1.

BIRKBECK COLLEGE.

(UNIVERSITY OF LONDON.)

Principal: GEORGE SENTER, D.Sc., Ph.D., F.I.C.

EVENING COURSES

for the degrees of the University of London in the Faculty of Laws.

Studentships to the value of over £800 are awarded annually to the students of the College.

New Session opens Monday, 1st October, 1934.

Calendar 1s., by post 1s. 4d. Prospectus free.

For full particulars apply to the Secretary, Birkbeck College, Fetter-lane, E.C.4.

APPOINTMENTS VACANT.

MANAGING Clerk Wanted, must be thoroughly experienced common law and company litigation, and able to work on own initiative; good salary and prospects for energetic capable man; investment of some capital desirable.—Box 4275, Solicitors' Journal, 29, Breams-buildings, E.C.4.

APPOINTMENTS WANTED.

SOLICITORS' attention is called to Gibson and Weldon's Employment Register of former pupils. No fees charged.—Apply Gibson & Weldon, Law Tutors, 27, Chancery-lane, W.C.2.

SOLICITOR (41), B.A. Cantab., admitted January, 1921, current practising certificate, desires position with conveyancing firm in or near London, or will undertake temporary or part-time post. Salary by arrangement.—Box 4238, Solicitors' Journal, 29, Breams-buildings, E.C.4.

GENERAL CLERK, knowledge of debt recovery, County Court work, mortgage and rent collections, general routine, including Land Registry, requires position London or S.W.; highest credentials; salary £3 5s.—Box 4273, Solicitors' Journal, 29, Breams-buildings, E.C.4.

RESPONSIBLE and hard-working admitted man desires wider scope; experienced in conveyancing, probate, trust, litigation, company and generally; some capital available if required; prospects essential.—Box 4274, Solicitors' Journal, 29, Breams-buildings, E.C.4.

YOUNG Solicitor (Honours), B.A. Cantab. Capable, energetic, not afraid of hard work. Experienced Conveyancing, Private International Law, Litigation, some Advocacy. London preferred. Salary by arrangement.—Box 4267, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (25), general experience, including advocacy, desires appointment as assistant, with prospects of partnership; capital available.—Box 4277, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EXPERIENCED Law Costs Draftsman and Book-keeper (Kains' System) requires position; able to settle costs all divisions, and for taxation; large experience in attending taxations; over nine years with present firm; excellent references; moderate salary.—Box 4278, Solicitors' Journal, 29, Breams-buildings, E.C.4.

Miss SMALLWOOD'S SOCIETY for the ASSISTANCE of LADIES IN REDUCED CIRCUMSTANCES.

(UNDER ROYAL PATRONAGE.)

URGENT APPEAL.

FOR over 47 years we have waged war against poverty and distress, and in that time many poor ladies have been helped, and some saved from the workhouse through the administration of this Society.

Many of the ladies are old, sick and lonely, and if help was stopped would suffer great privation, in fact would be very near starvation.

Please help us to help them by sending gifts, large or small—towards keeping up their monthly pensions—paying their doctors' bills, and assisting with their rent.

Please make Cheques payable to

MISS SMALLWOOD'S SOCIETY, LANCASTER HOUSE, MALVERN.

SOLICITOR (24), Public School, admitted 1932, Honours, five years' articles and subsequent experience in town and country practice; experienced in Conveyancing, Probate, trusts and general work; accustomed to interviewing; able to act with only slight supervision, requires post, preferably in South of England or Midlands. Can become Notary Public. Salary £225.—Box 4268, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EXPERIENCED Clerk (46), now Cashier Bookkeeper and Costs Clerk, London; similar post preferred, London or country, where his litigation and conveyancing experience could be utilised. Highest credentials; small salary.—Box 4265, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EX-OFFICERS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION, OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 20, Grosvenor-gardens, S.W.1 (Telephone: Sloane 2315) to whom all replies should be addressed, quoting number of advertisement, date of insertion, and the name of this paper.

EX-OFFICER, Public School, married, 12 years East, seeks position trust and responsibility; excellent with labour; first-class horseman; drive any car; go anywhere; highest testimonials. 13644

PUBLIC School Man, age 44, qualified Surveyor (late Lieut. R.F.A.), seeks responsible post where absolute integrity is appreciated; maintenance surveyor in charge house property, resident manager block of flats, etc. 15379

EXPERIENCED Business Gentleman, with influential and valuable connections seeks responsible post or representation to British or foreign concern of repute; fluent German and Spanish; knowledge markets and finance. 15856

SECRETARY or Assistant Secretary, thorough knowledge committee work and work of associations, societies, etc.; nine years with Chartered Institution; age 37. 15715

EX-R.A. OFFICER desires any position of trust; go anywhere. 7143

LIEUT.-COMMANDER, R.N., retired, coaches in contract bridge and other games; would undertake duties of secretary or conduct classes; terms and appointment by arrangement. Dis. 420

PRACTICES AND PARTNERSHIPS.

SOLICITOR, with 30 years' London experience in all branches and his own practice, wishes a partnership in London or accommodation near Law Courts, with or without mutual assistance.—Write Box 737, c/o Whites Ltd., 72-78, Fleet-street, E.C.4.

OFFICES.

CITY Accountants have Office accommodation available, suitable for an Accountant or Solicitor commencing in practice. Rent £50 per annum; services if required by arrangement.—Box 4269, The Solicitors' Journal, 29, Breams-buildings, E.C.4.

TO LET.—Walton-on-Thames. Best business position, suite of four offices on first floor over shop premises with separate front entrance, every convenience, electric light; most suitable for solicitors or other profession; rent £100 per annum, on agreement.—Apply Surveyor, 187, Old Oak-road, Acton, London, W.3.

PROPERTY INVESTMENTS.

SOLICITORS, Owners or Agents.—Investor seeks clean weekly and quarterly investments.—Box 4271, Solicitors' Journal, 29, Breams-buildings, E.C.4.

MORTGAGE FUNDS, ETC.

MORTGAGE FUNDS.—Several funds available for Freehold Securities. Various sums, all AWAITING IMMEDIATE INVESTMENT.—Particulars to the Surveyors, White, Druce & Brown, 6, Hanover-square, W.1.

TRUST FUND of £200,000 available in one or more sums for advance on first-class securities.—Particulars to H. E. Foster & Cranfield, 6, Poultry, London, E.C.2.

FREEHOLD GROUND RENTS.

FREEHOLD Ground Rents amounting to £1,365 per annum, Leases about 98 years, secured on private houses and blocks of mansion flats. Price 23 years' purchase. Parcels would be divided if required.—Apply LESLIE RAYMOND, F.S.I., F.A.I., Chartered Surveyor, The Mall, Edgware. (Edgware 0115, 3 lines.)

VALUABLE Parcels of FREEHOLD GROUND RENTS (in all of £820 per annum) of nominal amounts secured upon first-class shop properties, mostly occupied by multiple firms. Reversions in 50 and 60 years. High potential values.—Particulars to Principals only from White, Druce & Brown, Surveyors, 6, Hanover-square, W.1.

BOOKS AND PERIODICALS.

LAW REPORTS (Q.B.D., Ch. D., A. C. and P.D. volumes) for the years 1886 to 1894 inclusive, and 1907, for sale, second-hand, bound half calf; no reasonable offer refused.—Box 4276, Solicitors' Journal, 29, Breams-buildings, E.C.4.

LAW ASSOCIATION

For the benefit of Widows and Families of Solicitors in the Metropolis and vicinity. Instituted 1817. Supported by Life and Annual Subscriptions and by Donations. This Association consists of Solicitors taking out London Certificates and of retired Solicitors who have practised under London Certificates and its objects are (amongst others): To grant relief to the Widows and Children of any deceased Member, or if none, then to other relatives dependent on him for support. The Relief afforded last year amounted to £2,389 1s. 6d. A Subscription of One Guinea per annum constitutes a Member and a payment of Ten Guineas Membership for Life

Applications to be made to the SECRETARY, Andrew H. Morton, 3, Gray's-inn-place, London, W.C.1.

The Solicitors' Journal

VOL. LXXVIII. **Saturday, September 22, 1934.** No. 38

Current Topics: Legal Designations—Bank Post Bills—*Obiter Dicta*—The Sale of Poisons: New List and Rules—Income Tax on Foreigner's Royalty—The Police and Indoor Meetings—The Law Society's Provincial Meeting 659
Competitions and Lotteries 651
The Petroleum (Production) Act, 1934 652
Company Law and Practice 653
A Conveyancer's Diary 654
Landlord and Tenant Notebook .. 655
Our County Court Letter 655
Reviews 656
Books Received 656
Points in Practice 657
To-day and Yesterday 658
Table of Cases previously reported in current volume—Part II 659
Obituary 659
Societies 659
Legal Notes and News 660
Stock Exchange Prices of certain Trustee Securities 660

Current Topics.

Legal Designations.

In the law, as in other callings, we meet with designations attached to the holders of certain offices which to the general public seem puzzling in the extreme. In the offices connected with the High Court we have, among other officials, those designated "Associates," but many even of those frequenting the courts might find a difficulty in explaining how this title comes to describe those who in another sphere would probably be termed registrars, those who draw up the orders consequent upon the decision given by the judge. Again, we have throughout the country a number of "Recorders" whose main functions are certainly remote from those one might, on etymological grounds, assign to them. In the City of London, besides the Recorder, we find the Common Serjeant whose title is equally puzzling to the man in the street. But perhaps the one title which is provocative of most wonderment and which has led to more misunderstanding is that of Master of the Rolls, and if this is so to Englishmen it is not surprising that foreigners should be still more perplexed as to its meaning. In this connection an amusing incident indicative of the ambiguity lurking under the designation is recalled by the death of Lord Devonport. That very efficient public servant occupied for some time during the war the post of Food Controller. At that period the Master of the Rolls had gone to the South of France for a brief holiday, and a letter addressed to him simply "The Master of the Rolls" was forwarded to him there, but by the time it reached the Riviera he had started for home, whereupon the French postal authorities, not being quite sure how to deal with it, sent it to Lord Devonport as the only person known to them as associated with rolls and other comestibles! Needless to say, Lord Devonport was highly tickled, and his mirth was shared by the addressee when it eventually reached him.

Bank Post Bills.

Readers of the Bank Return must often have experienced difficulties in appreciating its true inwardness. The late Mr. Walter Leaf, one of the greatest authorities on banking, in discussing with the Governor of the Bank of England the items in the Return, said that there was only one of them he thought he understood, and on being asked which item that was, replied, "Gold Coin and Bullion." Thereupon, the Governor, with a twinkle in his eye, said, "Mr. Leaf, I do not think you understand even that!" Little wonder then if less instructed people have trouble in appreciating to its full extent what the Return has to tell. One item, not that which Mr. Leaf thought he understood, but the entry "Seven-day and other Bills," has proved a special puzzle. What does it denote? According to Mr. Leaf's book on Banking in the Home University Library, it denotes bills issued by the Bank of England itself for seven days' usance only, the practice of issuing sixty days' bills having been discontinued many years ago. Now, it appears that the seven days' bills, like the sixty days' bills, have been discontinued, so this particular item will disappear from the Return. The bills known as Bank Post Bills were issued by the Bank to its own customers, free of stamp duty and commission, and were used principally for convenience when travelling abroad as they could be easily cashed, and as title could only be made through the payee's indorsement they offered more security against loss than bank notes. In the old case of *Forbes* v. *Marshall*, 11 Ex. 167, a difference of opinion emerged on the Bench as to the precise character of these documents, Chief Baron Pollock, Baron Alderson and Baron Platt taking the view that they were bills of exchange, while Baron Martin considered that they were promissory notes. With the disappearance of the documents, this moot point becomes of no further importance.

Obiter Dicta.

As he listens to or reads a judgment delivered by any of His Majesty's judges, the layman, not unnaturally, treats every word as the embodiment of judicial wisdom, and, so far as it enunciates principles of law, as laying these down definitely until, at all events, they are declared by a superior tribunal to be erroneous. With the lawyer it is different. With him the question at once arises whether this or that statement of the law was necessary to the decision of the case. If it was, then effect must be given to it till an appellate tribunal says that it is wrong; if, on the other hand, it was not necessary for the judge in determining the dispute between the parties to say anything about the point in question, but despite this, he says it, then the lawyer pronounces it an *obiter dictum*, of value, it may be, as the opinion of a judge, but carrying with it no binding force. To the layman this seems a paradox, for he argues thus: the State has set up the judge to adjudicate between the rival claims and defences of the parties, and whatever he says in doing so must have a compelling effect. But *obiter dicta* even of the most eminent judges cannot be said to lay down the law. Of this we have many illustrations, one of the most recent being the dictum of the late Lord Justice Scrutton in *Cutler* v. *United Dairies (London)* [1933] 2 K.B. 297, that "if a horse bolts in a street and a bystander tries to stop it and is injured, the owner of the horse is under no legal liability to the injured person." This appears definite enough and all-embracing, and yet, in the more recent case of *Haynes* v. *Harwood* [1934] 2 K.B. 240, Mr. Justice Finlay held that a policeman who stopped runaway horses in a street and was injured in so doing was entitled to recover damages from the owner of the horses whose servant had been guilty of negligence. If Lord Justice Scrutton's remark above quoted had been necessary for the determination of the case in which it was expressed Mr. Justice Finlay would have been bound to follow it and to hold that the policeman, however meritorious his action in stopping the horses was, could not recover damages. But the Lord Justice's observation was not essentially necessary for the

decision of the case of *Cutler*; the facts there were not of a man stopping a runaway horse in a street, but a man endeavouring to pacify a horse in a field; the remark was an *obiter dictum*, and on that account, however worthy of consideration, not binding on Mr. Justice FINLAY. That it is not always easy to arrive at the *ratio decidendi* in any particular case is abundantly shown in the admirable essay on the subject by Professor GOODHART in his "Essays in Jurisprudence and the Common Law"—an essay deserving of the most careful study by all practising lawyers.

The Sale of Poisons: New List and Rules.

THE newly constituted Poisons Board, appointed under the Poisons and Pharmacy Act, 1933, has prepared and circulated a draft list of "Poisons," together with a set of Rules in regard to storage, transport, labelling, selling, record keeping, etc., that we should imagine will so terrify everybody concerned in the preparation and distribution of scores of necessary aids to medicine, science, and even housekeeping, and so scare the public when it comes to be put into operation, that it is difficult to forecast what will happen to the old-fashioned chemist and his business. It certainly looks as though we shall be obliged to have a new set of tradesmen who keep only what will probably come to be known as "poison shops" where nothing else is sold except the multifarious articles which are to be included in the new Poisons List. One might imagine, on glancing through this formidable document with its long lists of poisonous substances, many of them bearing names like "paraphinylenediamine," that the nation was supposed to be about to enter upon an orgie of wholesale murder and suicide, and that the Government had come to the conclusion that urgent steps must be taken to prevent any possibility of such a catastrophe! But when we turn to the Rules, we confess that for ingenuity and intricacy—for minuteness of detail—for provisoes, exemptions, alternatives and variations in regard to bottles, corks, "containers," wrappers, labels, directions, warranties, signatures, and every other imaginable idea that could suggest itself to the official mind, we have never met their equal—even from Whitehall. Surely a mighty army of new inspectors will have to be let loose to ensure obedience to this latest Home Office movement.

Income Tax on Foreigner's Royalty.

IN *Rye and Eyre* v. *Commissioners of Inland Revenue* [1934] 2 K.B. 270 (78 SOL. J. 277, 383), a decision of the Special Commissioners to the effect that a sum paid to a foreigner in advance of royalties in respect of a play produced in the United Kingdom was subject to tax, was upheld by FINLAY, J., and the Court of Appeal. The territorial extent of income tax liability was indicated by Lord HERSCHELL in *Colquhoun* v. *Brooks* (1889), 14 App. Cas. 493, as follows: "The Income Tax Acts . . . themselves impose a territorial limit; either that from which the taxable income is derived must be situate in the United Kingdom, or the person whose income is to be taxed must be resident there." In the latter case the learned lord said he was far from denying that if it could be shown that a particular interpretation of a taxing statute would operate unreasonably in the case of a foreigner sojourning in this country, it would afford a reason for adopting some other interpretation if it were possible consistently with the ordinary canons of construction. In the case under consideration, however, it was undeniable the payment was made in respect of property—the copyright of a play—situate in and derived from the United Kingdom. The question turned upon r. 21 of the All Schedules Rules to the Income Tax Act, 1918, and the amendment of that rule by ss. 25 and 26 of the Finance Act, 1927. Those amendments, FINLAY, J., pointed out, constituted an alteration of machinery with the object of obviating the serious difficulty of collection in cases where neither the recipient nor his agent could be found in this country; they did not increase the ambit of the tax. In answer to the contention that the particular payment—only one, of £300, was made owing to the financial failure of the play—was not within sub-s. (1) of s. 25, *supra*, on the ground that it was a payment down on the signing of the agreement in respect and on account of royalties which would accrue, Lord HANWORTH, M.R., said: "What are these royalties? They would be sums which would be paid according to the week's takings from week to week, and this sum of £300 was on account of royalties which were to be paid periodically. It seems to me to be exactly within the wording of sub-s. (1)." The appellants were, therefore, assessable to tax on the £300 as persons "by or through whom" the payment had been made (r. 21, *supra*).

The Police and Indoor Meetings.

PUBLIC meetings in this country are not usually of a seriously disorderly character, and the disturbances at Olympia some months ago shocked public opinion partly because they were almost unprecedented. It will be remembered that the Home Secretary informed the House of Commons after the disturbances that the police had no right of entry to public meetings on private premises, except when they had reason to believe that an actual breach of the peace was being committed in the meeting. He said that it was not regarded as part of their duty to interfere, and they did not do so unless they were invited by the occupiers of the premises or the promoters of the meetings. This statement was recently quoted by the prosecution in an assault case at Bridgend (*The Times*, 14th September), when a speaker at an indoor meeting was summoned for an alleged assault on a police inspector, and the speaker in his turn summoned a police sergeant for assault. The meeting had been convened by the International Labour Defence Organisation for 17th August. The police sergeant gave evidence that he had heard the defendant announce at an open air meeting held before the indoor meeting that if the police came into the indoor meeting he would throw them out. Three police officers were in the hall before the meeting began, and they were several times requested to leave, but they refused, and a written complaint was lodged at the police station. They still refused to leave, and said that they knew their own business. The defendant attempted to eject the police officers, but more policemen arrived to restore order. It was submitted on behalf of the police officers that there was no assault, as the police had reason to anticipate a breach of the peace, as they had been given considerable trouble in the district with marches and organised meetings. The magistrates held that the police were entitled to remain at the meeting, and that therefore the police officers had committed no assault. At the suggestion of the magistrates the charge against the speaker was withdrawn. There is considerable doubt, as was pointed out in an article on this subject in a previous issue (*ante*, p. 439), whether the Home Secretary's statement of the law is quite accurate, and whether in fact the police have a right of entry to indoor public meetings. Authoritative illumination on this important subject may be forthcoming in the future, but it is to be hoped that free speech without violence or interference will continue to characterise English politics as it has done in the past.

The Law Society's Provincial Meeting.

THE Fiftieth Provincial Meeting of The Law Society is to be held at the Old Assembly Rooms, Newcastle-upon-Tyne, on Tuesday and Wednesday, the 25th and 26th of this month, and the course of procedure to be adopted at this meeting, as settled by the Council of The Law Society, appears at p. 659 of this issue. A full report of the proceedings, together with the various papers read at the meeting, will be published in successive issues of THE SOLICITORS' JOURNAL, commencing with the special Law Society Number of the 29th September. That issue will also contain a photogravure portrait of the President of The Law Society, Mr. HARRY ROWSELL BLAKER.

Competitions and Lotteries.

PRIZE competitions are becoming increasingly popular and the question is liable to arise as to whether they are lotteries. The statute law against lotteries goes back a long way. The earliest Act was 10 Will. 3, c. 23 (1698), which declared them to be common and public nuisances, and a series of Acts followed down to the Lotteries Act, 1836, dealing with various aspects of the subject. One of the most important, and one under which prosecutions are frequently brought, is the Lotteries Act, 1823, s. 41 of which provides that—

> " If any person shall sell any ticket or tickets chance or chances share or shares of any ticket or tickets chance or chances in any lottery or lotteries authorised by any foreign potentate or state or to be drawn in any foreign country or in any lottery or lotteries except such as are or shall be authorised by this or some other Act of Parliament to be sold or shall publish any proposal or scheme for the sale of any ticket or tickets chance or chances except such lottery or lotteries as shall be authorised as aforesaid . . ."

such person is to be subject to the penalties prescribed. This Act shows the somewhat curious policy of the Legislature at that time with regard to lotteries. It is intituled " An Act for granting to His Majesty a sum of money to be raised by Lotteries," and the ostensible object of s. 41 was to prevent the ordinary citizen from setting up schemes competing with the official one rather than to stop lotteries as things harmful in themselves.

There is no statutory definition of a lottery and in *Taylor* v. *Smetten* (1883), 11 Q.B.D. 207, Hawkins, J., adopted the one in Webster's Dictionary, " a distribution of prizes by lot or chance." To constitute a lottery, however, the matter must depend not merely largely but entirely upon chance (*Hall* v. *Cox* [1899] 1 Q.B. 198). In that case a paper had published the number of births and deaths in London during a certain week and offered a large prize for a correct prediction of births and deaths in London during another week. Each competitor was to send in a voucher and a coupon taken from the paper, but subject to this was not limited to one prediction. The Court of Appeal held that the competition was not a lottery as there was an element of skill dependent on the investigation of the returns for previous years and the consideration of the increase of population, the death rate and such like statistical investigations.

In *Barclay* v. *Pearson* [1893] 2 Ch. D. 154, a weekly paper published a paragraph of which the last word was omitted. Prizes were offered to competitors sending in the missing word, the entries to be accompanied by a postal order for 1s. The scheme was held to be a lottery, and in his judgment Stirling, J., stressed the point that competitors were not required to choose the most appropriate word, but merely the one which in fact had been omitted, although a great number of other words might with equal propriety have been used to complete the paragraph.

There have been two cases on the once popular limerick competitions. In *Blyth* v. *Hulton & Co. Ltd.* (1908), 24 T.L.R. 719, a weekly paper printed the first four lines of a Limerick and offered a large prize to the sender of the best concluding line. Each competitor was to send 6d. and the editor's decision was to be accepted as final. The advertisement emphasised that every entry was examined by a competent staff and judged entirely on its merits. There were 60,000 competitors. The winner was announced in due course, but the line which had gained him the prize was identical with one which had been submitted by another competitor who, not unnaturally, thought himself equally entitled to the award, and accordingly sued the proprietors of the paper. His action failed, and his appeal was dismissed by the Court of Appeal on the ground that the competition was a lottery. Vaughan Williams, L.J., pointed out the impossibility of the editor really making a selection of the best line according to any real comparison of the lines one with another. The announcement that the decision would be by merit was, he said, merely colourable and the decision must be governed by chance. In the other Limerick case, *Smith's Advertising Agency* v. *Leeds Laboratory Company* (1910), 26 T.L.R. 335, the plaintiffs unsuccessfully sued for advertising expenses in connection with the competition. The number of entries was not so large that it was obviously impossible for any real examination to take place, but the Court of Appeal nevertheless held that the scheme was a lottery. Vaughan Williams, L.J., said it would be extremely difficult for anyone, however versed he might be in the English language, to be able to judge according to any literary standard of the merits of the verses sent in and he was of opinion that the decision would not be made according to any other standard than mere chance.

Incidentally *Blyth* v. *Hulton, supra,* raised an interesting point on the familiar condition as to the editor's decision being final. Pickford, J., in the court of first instance held that this condition barred the plaintiff's claim, and Moulton, L.J., in the Court of Appeal was of the same opinion. Vaughan Williams, L.J., was doubtful on the point, but Buckley, L.J., expressed the opinion that some limit must be put upon the power of the editor to decide finally. Would his award be final, he asked, if he awarded the prize to a line consisting of a series of words which neither scanned nor rhymed, nor had any logical sequence with the preceding words ?

The Limerick cases were distinguished in *Scott* v. *Director of Public Prosecutions* [1914] 2 K.B. 868. In this case competitors were provided with a number of words, one of which they were to choose. They were to submit two or three other words having some bearing on the meaning of the word chosen and each commencing with one of the letters of the selected word. The winning entry, based on the word " undertaking," was " terminates doctors' experiments." In holding that the competition was not a lottery the Divisional Court took into consideration *Blyth* v. *Hulton, supra,* and *Smith's Advertising Agency* v. *Leeds Laboratory Co., supra,* but it is not altogether easy to see the grounds of distinction, and the case serves to emphasise how essentially the decision must be governed by the whole of the circumstances.

In *Hobbs* v. *Ward* (1929), 45 T.L.R. 373, a competition was organised by the proprietors of certain dog foods. No entrance fee was charged, but each competitor had to use an entry form obtainable only by a purchase of the proprietors' goods. A list of thirteen different kinds of dog foods was provided, and the competition was to place them in the correct order of popularity, which was to be determined by the votes of those taking part. The Divisional Court upheld a conviction under s. 41 of the Lotteries Act, 1823. The contest, as Lord Alverstone, C.J., expressed it, was, who would guess with the least error the result of all the other guesses made by persons like himself, and the magistrate's finding that the result depended entirely on chance was justified.

An attempt was made to distinguish *Hobbs* v. *Ward, supra,* in *Challis* v. *Warrender* (1930), 144 L.T. 437. Here the scheme was to raise a fund for a museum as a memorial to Ellen Terry the actress, and competitors were given a list of ten of her well-known roles, which they were required to place in order of merit. As in *Hobbs* v. *Ward,* the prizes were awarded to those whose entries corresponded most nearly to the general vote. The magistrate, on a summons under s. 41, found that the scheme did not depend entirely on chance, and was therefore not a lottery. He distinguished *Hobbs* v. *Ward* on the ground that in the case before him voting power could only be exercised by members of the theatrical profession and by persons whose names appeared in " Who's Who," both classes, in his opinion, being likely to know sufficient about the parts played by the actress to be able to form a skilled judgment. The Divisional Court however reversed the decision. Avory, J., observed that many of those whose names appeared in " Who's Who " were not more than twenty-one or twenty-two years of age,

and would never have seen Ellen Terry and possibly know little about the history of her career on the stage. Moreover, it was part of the scheme that the tickets should be distributed, and many would thus pass by gift or sale into the hands of those whose names did not appear in "Who's Who."

One of the earlier cases, *Stoddart* v. *Sagar* [1895] 2 Q.B. 474, is not easily reconcilable with later decisions. The competition was for forecasting the first four horses in a race, and was held not to be a lottery, but the judgments in the Divisional Court are very brief and throw no light on the grounds of the decision. A similar competition was held to be illegal in *Reg.* v. *Stoddart* [1901] 1 K.B. 177.

It is not necessary, in order to constitute a lottery, that competitors should pay anything in addition to the ordinary price of the periodical or the article in connection with which the competition is run: *Hall* v. *McWilliam* (1901), 85 L.T. 239; *Kerslake* v. *Knight* (1925), 41 T.L.R. 555. In such cases what the purchaser buys is a paper or an article and also a chance in a competition.

The Petroleum (Production) Act, 1934.

With the passing into law of the Petroleum (Production) Bill which secured the Royal Assent on 12th July and has already come into operation, a measure which excited a great deal of opposition on the part of the landed interests has been placed upon the statute book. Looking at the Act quite dispassionately and keeping in mind the importance to the nation of developing and at the same time conserving the various petroleum resources of the homeland, we cannot but feel that the Government, whilst obtaining control of these supplies, are dealing not ungenerously with the owners.

The purpose of the Act, as set out in its preamble, is "to vest in the Crown the property in petroleum and natural gas within Great Britain and to make provision with respect to the searching and boring for and getting of petroleum and natural gas." The term "petroleum" includes any mineral oil or relative hydrocarbon and natural gas existing in its natural condition in strata, but does not include coal or bituminous shales or other stratified deposits from which oil can be extracted by destructive distillation. The property in all these things existing in their natural condition in strata in Great Britain is accordingly vested in His Majesty, who is to have the exclusive right of searching and boring for and getting them. But three licensees—the Duke of Devonshire in Derbyshire, who was originally licensed in 1923, and two other interests in Sussex, one licensed in 1930 and the other in 1931, under the Petroleum (Production) Act, 1918, are to remain in undisturbed possession of their rights.

The Act of 1918 was passed just as the Great War came to an end—in fact, it received the Royal Assent on 18th November in that year, and had undoubtedly been framed with a view to the exigencies of the time—the armistice having suddenly come just afterwards. That Act—the first of its kind—provided that no person other than one acting on behalf of His Majesty, or holding a licence under the Act for the purpose, should search or bore for or get petroleum within the United Kingdom, and if any person obtained petroleum in the United Kingdom in contravention of this provision, he should forfeit to His Majesty a sum equal to three times the value of any petroleum gotten by him. The Minister of Munitions was given practically complete control over the operation of the Act, including the granting of licences, and with unlimited power of inspection of mines generally. "Petroleum" was defined as—

> "all petroleum and its relative hydrocarbons (except coal and bituminous shales and other stratified deposits from which oil can be extracted by distillation) and natural gas, existing in its natural condition in strata,"

which is practically the same as is set out in rather different form in the new Act.

It will thus be seen that the principal change effected by the new statute of 1934 is that, whereas under the 1918 Act the property in petroleum remained in the landowners, subject to their being licensed to obtain it, the property is now vested entirely in the Crown—the landowners being made licensed agents for its acquisition and distribution on behalf of the Crown.

Extensive powers are given to licensees to obtain facilities for securing supplies where they are known to exist. Thus by s. 3:—

> Part I of the Mines (Working Facilities and Support) Act, 1923, as amended by any subsequent enactment, shall apply for the purpose of enabling a person holding a licence under this Act to acquire such ancillary rights as may be required for the exercise of the rights granted by the licence, and shall have effect accordingly, subject *inter alia* to this:—
>
> > "Without prejudice to the generality of sub-section (1) of section three of the said Act, the ancillary rights therein mentioned shall include (in addition to the rights specified in subsection (2) of that section) a right to enter upon land and to sink bore holes therein for the purpose of searching for and getting petroleum, and a right to use and occupy land for the erection of such buildings, the laying and maintenance of such pipes, and the construction of such other works as may be required for the purpose of searching and boring for and getting, carrying away, storing, treating and converting petroleum."

All applications for these powers are to be made to the Railway and Canal Commission, who will have power to decide—

> (*a*) Whether to grant any right applied for or what terms and conditions, if any, should be imposed upon the grant of such a right, having regard, among other considerations, to the effect on the amenities of the locality of the proposed use and occupation of the land in respect of which the right is applied for;
>
> (*b*) To determine the amount of any compensation to be paid in respect of the grant of any right, an additional allowance of not less than 10 per cent. being made on account of the acquisition of the right being compulsory;

and the costs are to be borne by the applicant unless the Commission is satisfied that an unconditional offer in writing was made by the applicant to that person of a sum as compensation equal to or greater than the amount of any compensation awarded to him by the Commission.

Wide powers are given, under s. 6, to the Board of Trade, to make regulations in regard to the granting of licences and matters appertaining thereto; powers are also given, under s. 7, to require production of plans of proposed workings—whether of mines now in operation or abandoned—and to this end the provisions of ss. 20 and 21 of the Coal Mines Act, 1911, and of ss. 14 and 19 of the Metalliferous Mines Regulation Act, 1872, with regard to the appointment and duties of inspectors are to apply. The powers and duties of the Board of Trade are, subject to that Board's supervision and directions, to be exercised and performed through the Secretary for Mines.

The Act of 1918 is wholly repealed, subject, however, to the continuing validity of the licences already granted thereunder, —which are embodied in a schedule—such licences to have effect as if granted under the new Act.

CERTIFIED ACCOUNTANTS.

The next examinations of the London Association of Certified Accountants will be held on 4th, 5th and 6th December in Belfast, Birmingham, Bristol, Cardiff, Cork, Dublin, Edinburgh, Glasgow, Hull, Leeds, Liverpool, London, Manchester, Newcastle-on-Tyne, Nottingham, Plymouth and Sheffield. Women are eligible under the Association's regulations to qualify as Certified Accountants upon the same terms and conditions as are applicable to men. Particulars and forms are obtainable at the offices of the Association, 50, Bedford-square, London, W.C.1.

Company Law and Practice.

The Name of a Company.—I.

THIS week I propose to consider an important factor in the incorporation and successful existence of a company; that is to say, the name of the company and the law relating thereto. A great deal may depend upon the appropriate character and nature of the name with which a new company faces the public, and I hope that many of my readers will not find my remarks as elementary as the title would make them appear.

It must, or should, be matter of common knowledge that s. 2 (1) of the 1929 Act requires the memorandum of association of every company to state (*inter alia*) the name of the company, with "Limited" as the last word of that name in the case of a company limited by shares or by guarantee. But this section must be read subject to s. 18, which, it will be recollected, gives power to dispense with the use of the word "Limited" as part of the name of charitable and certain other companies.

One aspect of the consequences of the choice of a company's name is shown by the case of *In re Crown Bank*, 44 Ch. D. 634. That case may be cited as authority for the proposition that the name of a company is important in construing the objects defined in its memorandum of association. The facts were that the company was originally registered under the name of the Mid-Northamptonshire Bank, Limited. Besides conferring wide and general objects upon the Company, the memorandum particularised numerous objects of diverse character; those in the first three paragraphs thereof were respectively banking, discounting and money-lending, and borrowing money. After a short period of business as a country bank in Northamptonshire with a London office, the company's name was changed to the Crown Bank, Limited, and it ceased to do banking business and to keep up its country office, and it carried on in London the business of investing in shares and securities beside some land speculation. The court held, on a shareholder's winding-up petition, that the company was not carrying on a business authorised by its memorandum, and that it should therefore be wound up. In the course of his judgment, North, J., said, at p. 644: "I have been reminded several times that the bank here is simply the name of the company, and that therefore using throughout in the statement of the objects the name "the bank" is just the same thing as if the name of the company had been used, or as if it had said: "The objects for which the company is established are as follows." I quite agree that that is so—that it does not matter here whether you use the full name or use a short name by way of reference; but it must not be forgotten that the company is the Mid-Northamptonshire Bank Limited—by whatever name you choose to call it afterwards, whether you call it a bank, or call it the company, or the society, or anything else; and it is the business of the Mid-Northamptonshire Bank Limited you now have to deal with."

This view is supported by a passage from the judgment of Lord Parker of Waddington in *Cotman* v. *Brougham* [1918] A.C. 514, at p. 521: "In construing a memorandum of association the name of the company, being part of the memorandum, can, of course, be considered. But where the operative part of the memorandum is clear and unambiguous, I do not think its obvious meaning ought to be cut down or enlarged by reference to the name of the company. It should be remembered that the name is susceptible of alteration, and it would be impossible to hold that such an alteration could diminish or enlarge a company's powers. On the other hand, the name may be very material if it be necessary to consider what is the company's main or paramount object in order to see whether its substratum is gone."

As subscribers to the memorandum and having chosen the name for our company, we must now ensure that our choice does not offend against the provisions of s. 17 of the 1929 Act. That section, we remember, prohibits (by sub-s. (1)) the registration of a company under a name which (*a*) is identical with the registered name of a company already in existence or so nearly resembles it as to be calculated to deceive; unless this company in existence is in the course of being dissolved and signifies its consent as the registrar may require; or (*b*) contains the words "Chamber of Commerce," unless a licence under s. 18 is required; or (*c*) contains the words "Building Society." Sub-section (2) in outline prohibits registration, save with the consent of the Board of Trade, of a company under a name which contains (*a*) the words "Royal" or "Imperial" or suggests the patronage of such persons or of the government; or (*b*) the words "Municipal" or "Chartered" or suggests connection with such bodies; or (*c*) contains the word "Co-operative."

It will be convenient to deal first with s. 17 (2) (*a*) as to the use of the words "Royal" or "Imperial"; for those who are interested in the point, reference may be made to the cases of *In re The Carron Company* (1910), 26 T.L.R. 458, and *In re Royal Worcester Corset Company's Application to Register a Trade Mark* (1909), 1 Ch. 459, per Parker, J., at p. 467. The results which may follow upon the unauthorised assumption of the Royal Arms in connection with any trade, business, calling or profession, or the use, in a similar direction, of any device, emblem, or title, suggesting employment by the Royal Family are found in the Trade Marks Act, 1905, s. 68, and in the Trade Mark Rules, 1920, r. 12.

Section 17 (1) (*a*), to which I have had occasion to refer, is perhaps the most important for our purposes, and I do not think some fairly detailed consideration of the decisions in that connection will be superfluous. First of all, it seems that the courts will intervene, in a proper case, to protect the rights of an unregistered company, partnership or person, if it appears that the registered name of a new company, or the new name of an old company, is calculated to deceive by reason of its identity with or resemblance to the name used by the unregistered company. In other words, registration is not a condition precedent to seeking the aid of the court, which aid is generally given, if needed, in the practical form of an injunction.

The principle upon which the court may interfere in such cases is contained in *Levy* v. *Walker*, 10 Ch. D. 436, at pp. 447-8, per James, L.J.: "It should never be forgotten in these cases that the sole right to restrain anybody from using any name that he likes in the course of any business he chooses to carry on is a right in the nature of a trade-mark, that is to say, a man has a right to say, 'You must not use a name, whether fictitious or real—you must not use a description, whether true or not, which is intended to represent, or calculated to represent, to the world that your business is my business, and so, by a fraudulent misstatement, deprive me of the profits of the business which would otherwise come to me.' That is the principle, and the sole principle, on which this court interferes. The court interferes solely for the purpose of protecting the owner of a trade or business from a fraudulent invasion of that business by somebody else. It does not interfere to prevent the world outside from being misled into anything." The illuminating judgments given by the House of Lords in the case of *Reddaway* v. *Banham* [1896] A.C. 199, amply repay further consideration, to my mind. For some years belting had been made and sold as "Camel Hair Belting" by the plaintiff, which name meant in the trade the plaintiff's belting and nothing else; the defendant, who had begun to sell belting made of the yarn of camel's hair, had stamped it "Camel Hair Belting," in such a manner as to tend to mislead purchasers into the belief that it was the plaintiff's belting, and in an attempt so to pass off his goods as the plaintiff's. The defendant was restrained by injunction from so acting without clearly distinguishing his belting from the plaintiff's belting, and Lord Herschell's view of the

matter is given at p. 213: " . . . a word may acquire in a trade a secondary signification differing from its primary one, and . . . if it is used to persons in the trade who will understand it, and be known and intended to understand it in its secondary sense, it will none the less be a falsehood that in its primary sense it may be true." Companies as well as individuals have the benefit of this principle and I do not think that for our purposes we need explore further the numerous cases on the point.

Exigency of space prevents me from continuing with further aspects of this subject, but I hope to be able to deal next week with fraudulent intention and the monopoly of a trade or business name.

A Conveyancer's Diary.

Joint Tenancies.

Amongst the interesting and in at least one respect rather perplexing sections of the L.P.A., 1925, is s. 36.

Sub-section (1) enacts:—

> " Where a legal estate (not being settled land) is beneficially limited to or held in trust for any persons as joint tenants the same shall be held on trust for sale, in like manner as if the persons beneficially entitled were tenants in common, but not so as to sever their joint tenancy in equity."

I have said before that there does not appear to have been any need to disturb the existing law with regard to joint tenancies by providing that the legal estate shall be held on trust for sale. It is a small point, but in passing it may be noticed that use is not made of the expression " upon the statutory trusts," especially having regard to the reference to tenancies in common.

I do not quite know why the words " in like manner as if the persons beneficially entitled were tenants in common " were introduced into the sub-section. Those words do not seem to carry the matter any further or have any significance. I can understand the proviso " but not so as to sever their joint tenancy in equity " being added *ex abundanti cautela*.

I think that the reason why beneficial joint tenants were made to hold upon trust for sale may have been to afford protection to purchasers who, in dealing with the joint tenants, will not require or be entitled to enquire into the dealings with the beneficial interest only and to give to the joint tenants the overreaching powers of trustees for sale. The sub-section has, however, led to some difficulties.

That most commonly discussed is whether the joint tenants being trustees for sale have a right to mortgage. On the one hand, it is said that trustees for sale have no such power in the absence of express provision in the instrument creating the trust. On the other hand, it is obvious that the joint tenants are in fact absolute owners, and as the beneficial owners can dictate to themselves as trustees what they may do. Suppose that there were independent trustees for sale holding for other persons beneficially entitled as joint tenants. In such a case there can hardly be any doubt that the equitable joint tenants could mortgage their interest and call upon the trustees to create a legal estate to implement their incumbrance. Why the same result cannot be achieved because the trustees and the beneficiaries are the same persons I cannot see. But it may be put more simply by saying that the joint tenants, having both the legal estate and the whole beneficial interests vested in them, can deal with the estate as absolute owners.

Another point which arose was that the sole survivor of the joint tenancy being a sole trustee was not in a position to give a receipt for the purchase price on a sale. That trouble has been met by the L.P. (Amend.) A., 1926, which adds the words " nothing in this Act affects the right of a survivor of joint tenants, who is solely and beneficially interested to deal with his legal estate as if it were not held in trust for sale." It was a somewhat absurd point to raise. The survivor of joint tenants automatically puts an end to the trust for sale by dealing with the property as absolute owner.

Then, again, the question is sometimes raised whether beneficial joint tenants, being trustees for sale, must convey as " beneficial owners," or may convey " as trustees." It seems to me that the statute having enacted that the joint tenants are to hold upon trust for sale, all the legal consequences must follow, and that they are not obliged to give more than the covenant for title implied by their conveying " as trustees." However, in practice I think they usually are expressed to convey " as beneficial owners," which seems only fair and proper, but I do not think that they are bound to do so. Of course, the question does not arise where there is a formal contract which states that the vendors are selling as trustees for sale.

Sub-section (2) contains provisions with regard to severance—

> " No severance of a joint tenancy of a legal estate, so as to create a tenancy in common in land, shall be permissible, whether by operation of law or otherwise, but this sub-section does not affect the right of a joint tenant to release his interest to the other joint tenants or his right to sever a joint tenancy in an equitable interest, whether or not the legal estate is vested in the joint tenants:
>
> " Provided that where a legal estate (not being settled land) is vested in joint tenants beneficially, and any tenant desires to sever the joint tenancy in equity, he shall give to the other joint tenants a notice in writing of such desire or do such other acts or things as would in the case of personal estate, have been effectual to sever the tenancy in equity, and thereupon under the trust for sale affecting the land and the net proceeds of sale, and the net rents and profits until sale, shall be held upon the trusts which would have been requisite for giving effect to the beneficial interests if there had been an actual severance."

Thus whilst the legal joint tenancy cannot be severed, the parties are left, so far as the beneficial interests are concerned, in the same position as they were before the Act, and the equitable joint tenancy may be severed by a notice in writing given by one to the other or others of them.

Sub-section (3) preserves the right of a joint tenant to release his legal interest to the other or others, but enacts that otherwise no severance of a mortgage or trust estate is permissible.

It is to be noted in this connection that s. 37 enacts that a husband and wife shall for all purposes of acquisition of any interest in property, under a disposition made or coming into operation after the commencement of the Act, be treated as two persons. This disposes of the old legal fiction that husband and wife are one in the eyes of the law, with the result that if there were a grant to a man, his wife and a third person, the husband and wife took one-half between them and the third party the other half—another illustration of the ridiculous lengths to which a legal fiction may be pushed. Indeed, once start a fiction moving and no one can foretell when it will stop. That is well exemplified, as we have often seen, in the application of the doctrine of conversion, which even in these days has and does often result in injustice.

INCORPORATED ACCOUNTANTS' EXAMINATIONS.

The next examination of candidates for admission to the Society of Incorporated Accountants and Auditors will be held on 29th, 30th and 31st October, and 1st November, in London, Manchester, Cardiff, Leeds, Glasgow, Dublin, Belfast, Cape Town, Johannesburg and Durban.

Women are eligible under the Society's regulations to qualify as incorporated accountants upon the same terms and conditions as are applicable to men.

Particulars and forms are obtainable at the office of the Society, Incorporated Accountants' Hall, Victoria Embankment, London, W.C.2.

Landlord and Tenant Notebook.

What is a Profession?

A RECENT "Point in Practice" raised the question whether offices occupied by a firm of auctioneers, estate agents and valuers were within the scope of Pt. I of L.T.A., 1927 (see 78 SOL. J. 597). The answer depends, of course, upon the meaning of the undefined word "profession" in s. 17, by virtue of sub-s. (1) of which Pt. I applies to "premises held under a lease . . . and used wholly or partly for carrying on thereat any trade or business," while sub-s. (3) enacts that "for the purposes of this section, premises shall not be deemed to be premises used for carrying on thereat a trade or business, (*a*) by reason of their being used for carrying on thereat any profession."

Probably the reason why we have as yet had no reported cases on this point is that, generally speaking, the more an occupation approximates to a profession the more personal is the goodwill. (The provisions for compensation for improvements have given rise to little or no litigation.) Nevertheless, even where the learned professions are concerned, goodwill can attach to premises and be sold; so sooner or later we shall hear of a landlord pleading, in answer to a claim, that the premises are used for carrying on a profession, and reports illustrating principles and border-line cases will follow.

The meanings of "trade" and "business" have been discussed over and over again in cases arising out of covenants in restraint of trade and in decisions interpreting statutes of various kinds; statutes relating, for example, to rent restriction, to partnership, to moneylending, to income tax, to pluralities. I do not propose to examine the numerous authorities in detail; for present purposes, I think we can take it as established that a very wide meaning is given to the expression "business," and the judgment of Denman, C.J., in *Doe d. Wetherell* v. *Bird* (1834), 2 A. & E. 161, which contains the observation "every trade is a business, but every business is not a trade," makes one wonder why the draftsmen of L.T.A., 1927, troubled to insert the expression "trade" at all, for the judgment cited was delivered in a landlord and tenant case.

But when it comes to the meaning of "profession," authority is comparatively scanty. The word has been used in other statutes, but generally not for the purposes of distinction. We are all familiar with the comprehensive "trade, profession, employment or vocation" of Sched. D of the Income Tax Acts, but it was only in the days of war-time excess profits duty that a statute, the Finance (No. 2) Act, 1915, differentiated, as does L.T.A., 1927, Pt. I, between professions and other businesses. By an exception in s. 39, there were excluded from the duty the profits of "any profession the profits of which are dependent mainly on the personal qualifications of the person by whom the profession is carried on, and in which no capital expenditure is required, or only capital expenditure of a comparatively small amount." While the exception is qualified, it led to a good deal of argument on the meaning of "profession" generally. On more than one occasion such a question came before the late Lord Justice Scrutton who, while declining to attempt a definition, made observations which will undoubtedly afford guidance if ever the applicability of Pt. I of L.T.A., 1927, is in issue in this respect.

Thus, in *Commissioners of Inland Revenue* v. *Maxse* [1919] 1 K.B. 647, C.A., which concerned the liability of the owner of a magazine who contributed a good deal of copy himself, the learned lord justice expressed himself as follows (p. 657): "The next question is what is a 'profession'? . . . A 'profession' in the present use of language involves the idea of an occupation requiring purely intellectual skill or of manual skill controlled, as in painting or sculpture, or surgery, by the intellectual skill of the operator, as distinguished from an occupation which is substantially the production or sale or arrangement for the production or sale of commodities."

Two passages from the judgment of the same judge in *Currie* v. *Inland Revenue Commissioners* [1921] 2 K.B. 332, C.A. (an appeal by an "income tax expert") may also prove useful. The one emphasises the point that the question is essentially one of fact. "It is impossible to lay down any strict definition of what is a profession, because persons carry on such infinite varieties of trades and businesses that it is a question of degree in nearly every case whether the form of business that a particular person carries on is, or is not, a profession. Accountancy is of every degree of skill or simplicity, etc." In the other, while disclaiming any intention of meddling with findings of fact, the learned lord justice observed: "I myself am disposed to attach some importance in findings as to whether a profession is exercised or not to the fact that the particular man is a member of an organised professional body with a recognised standard of ability enforced before he can enter it and a recognised standard of conduct enforced while he is practising it."

Regard may have to be paid to the consideration that, as Pt. I of L.T.A., 1927, has very different objects from those compared with the Finance (No. 2) Act, 1915, the objection of *alio intuitu* will undoubtedly be heard whenever the above judgments are cited. But I do not think that it is one which should prevail; substantially the Legislature desired to except from the burdens of excess profits duty the same class of men whom it considered unsuitable candidates for compensation for goodwill and improvements added and effected by them as tenants.

As the question is one of fact, I propose to conclude, by way of suggestion, with a description of the difference between a business and a profession for which I am indebted to a lay friend, who approached the problem from a different angle than that used by Scrutton, L.J. The suggestion is, that a business man other than a professional man is one whose function it is to promise and effect a specified thing or state of affairs, while it is the function of the professional man to undertake to do and to do his best. Thus, the contractor who builds bridges is responsible for them answering to requirements of fitness and/or specification; the provision merchant who accepts an order for Cheddar cheese is bound to deliver Cheddar cheese and so forth; these are business men and not professional men. But those who exercise professions are in different case. The schoolmaster makes no promise that his pupils will pass the examinations for which he prepares them; the doctor who adopts the "no cure, no pay" method of business attracts the attention of the General Medical Council; and I have little doubt that most of my readers have had experience of the client who, according to my friend's test, seeks to treat the legal profession as a business in that sense.

Our County Court Letter.

SALE OF LAND WITH VACANT POSSESSION.

IN a recent case at Wellington County Court (*Pearce* v. *Stokes*) the claim was for damages for breach of contract in the following circumstances: (1) In July, 1933, the defendant agreed to sell a piece of land with vacant possession, and a conveyance was duly executed to the plaintiff, who incurred expenses (including the price) of £79 1s. 6d.; (2) on the land being subsequently advertised (for re-sale) the plaintiff was informed, by a firm of solicitors, that one of their clients was in possession. The defendant had refused to accept a reconveyance, his case being that, although certain things had been done on the land by an adjoining householder, the latter was not the tenant of the land. His Honour Judge Samuel, K.C., gave judgment for the plaintiff for the above amount, with costs, the plaintiff agreeing to reconvey the land to the defendant (without costs) on payment of out-of-pocket expenses.

THE VALIDITY OF CATTLE WARRANTIES.

In a recent case at Shrewsbury County Court (*Owen* v. *Owen*) the claim was for damages for breach of warranty in the following circumstances: (1) the plaintiff (on the 18th July, 1933) had seen a cow at the market in a dirty state, apparently through diarrhœa, but the defendant explained that this was due to the strain of the journey, as the animal was "right and straight"; (2) the auctioneer's card ("R. and S.") subsequently went up, and the plaintiff bought the cow and her calf for £19 5s., but she was suffering from diarrhœa the same night, and a veterinary surgeon was called in on the 28th July; (3) the cow died on the 4th August, and a post-mortem examination showed that the cause of death was septicæmia. This was denied by the defendant's veterinary surgeon (who was present at the post-mortem), and the defendant's further evidence was that (*a*) the cow was six years old, and had calved a week before she was sent to the market; (*b*) she was normal at the sale, and was not suffering from diarrhœa. His Honour Judge Samuel, K.C., gave judgment for the plaintiff, with costs.

THE SCOPE OF THE TRUCK ACTS.

In *Pike* v. *Walsall and District Co-operative Society Limited*, recently heard at Walsall County Court, the claim was for £29 4s. 3d., in respect of wages, superannuation contributions and share capital, and the counter-claim was for £32 15s. 8d., as the price of goods supplied on credit to the plaintiff, while manager of the defendants' boot department. The claim was admitted, but the plaintiff's defence to the counter-claim was that, as he had been engaged in manual labour, the defendants were prevented by the Truck Acts from raising such a counter-claim. The plaintiff's case was that, although he was called the manager, and had sold seventy-five to eighty pairs of shoes a week, he worked alone in the department for two years, and (while out delivering parcels) he had to leave the tailoring manager in charge. His duties also included mopping up the shop, cleaning the windows, unloading stock and carrying it upstairs, and doing rough carpentry, e.g., the erection of shelves. The defendants' case was that the plaintiff was classed as a non-manual worker (for income tax purposes) and he need not have performed the above duties, as there was a repairs department, a staff of vanmen for deliveries, and a charwoman for cleaning the shop. His Honour Judge Tebbs observed that the plaintiff, having obtained the goods on credit (contrary to the rules of the society) had sought to evade payment by pleading the Truck Acts. It was held that the plaintiff was not engaged in manual labour, and judgment was therefore given for the defendants for £3 11s. 5d. on the counter-claim, with costs.

HUSBAND'S LIABILITY ON HIRE PURCHASE AGREEMENT.

In a recent case at Barnsley County Court (*Gosford Furnishing Co.* v. *Laverick and wife*), the claim was for the return of goods or £20 3s. 6d., their value, the plaintiffs' case being that (*a*) having had an enquiry from the husband about a catalogue, their representative had interviewed the wife, to whom the terms were explained; (*b*) she subsequently stated that her husband had approved of the transaction, and she signed the agreement in her own name. The defence was that the goods could not be returned, as they had been stolen, but His Honour Judge Frankland pointed out that the wife had signed an agreement to take all risks—even that of theft. The claim failed against the husband, in whose favour judgment was given, with costs, but the plaintiffs obtained judgment against the wife for the amount claimed, with costs. The learned county court judge remarked that it was reprehensible to enter into an agreement with the wife, but there would be difficulty in enforcing the judgment against her, while the husband was free from all liability.

Reviews.

Gibson's Criminal and Magisterial Law. Tenth Edition, 1934. By Arthur Weldon, Honours, 1881, and L. Crispin Warmington, Solicitor, Honours, 1909. Royal 8vo. pp. liv and (with Index) 366. London: "Law Notes" Publishing Offices. £1 1s. net.

The new and up-to-date edition enhances the reputation which former editions have built for this book as a tutorial and professional guide in matters criminal, and we wish it all the success it richly deserves. The Introduction contains a clear analysis of the character of crime, its divisions and degrees, and the various persons who may be parties to it. Other parts deal with the different crimes and their respective punishments, the courts of criminal jurisdiction, and Procedure. The work is thorough, easy to follow and to look up.

The Public Authorities Protection Act, 1893. By J. J. Somerville, B.A. (N.V.I.), B.L. (Glas.), of Gray's Inn and the Northern Circuit, Barrister-at-Law. 1934. Demy 8vo. pp. xxiii and (with Index) 207. London: Sweet & Maxwell, Ltd. 15s. net.

This volume fills a gap in legal literature. As is pointed out by the learned author in his preface, it is now forty years since the Public Authorities Protection Act first became law. During the last two decades of that period, the tendency to indiscriminate indemnity with which the Act was first administered has given way to a much stricter interpretation of its provisions. In the volume before us, all available decisions collated from the English, Scottish and Irish reports have been embodied, with the result that a complete and serviceable volume has been produced.

Topham's Company Law. By Alfred E. Topham, LL.M., one of His Majesty's Counsel, and A. M. R. Topham, B.A., of Lincoln's Inn, Barrister-at-Law. Ninth Edition. 1934. Crown 8vo. pp. xlvii and (with Index) 482. London: Butterworth & Co. (Publishers), Ltd.; Shaw & Sons, Ltd. 7s. 6d. net.

This is the ninth edition of a well-known text-book. The fact that the last edition was published as recently as 1931 is sufficient evidence of the appreciation of this work. In the meantime several cases of great importance in regard to company law have been decided by the court. In particular some of the new provisions of the Companies Act, 1929, have been elucidated, and these are fully dealt with in the volume before us, which has also been enlarged by an exposition of the subject of unlimited companies.

Public Health Law. By Sydney G. Turner, one of His Majesty's Counsel. Third Edition, 1934. By John Hodson, B.A., LL.B., of Gray's Inn, Barrister-at-Law. Demy 8vo. pp. liii and (with Index) 259. London: St. Brides' Press, Ltd. 18s. net.

The second edition of this book, for which Mr. Hodson was also responsible, appeared in 1928, since which time legislation relating to the subject of local government matters generally has been voluminous. Among the enactments of major importance which have been passed are the Local Government Act, 1929, the Housing Act, 1930, the Town and Country Planning Act, 1932, and the Local Government Act, 1933, among which many new provisions are to be found. The learned author in preparing the present edition has consequently found it necessary to re-write considerable portions of the text, so as to embody what all recent decisions have incorporated.

Books Received.

The Journal of Comparative Legislation and International Law. Third Series. Vol. XVI, Part III. August, 1934. Edited by F. M. Goadby, D.C.L. London: Society of Comparative Legislation. Annual Subscription, £1 1s.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Pre-1926 Intestacy—Leaseholds—Husband-Administrator Absolutely Entitled—Death of Husband Post-1925—Sale by his Personal Representatives.

Q. 3041. An intestate died in 1924 possessed of *inter alia* a leasehold house, and left a husband surviving. The husband obtained letters of administration in 1924, but did not assign the premises to himself as beneficial owner. The husband has lately died and his executors are desirous of selling the leasehold premises. It is assumed that the legal estate became vested in the husband on the 1st January, 1926, by virtue of paras. 3 and 6 (*d*) of Pt. II of Sched. I, to the L.P.A., 1925, and that the husband's personal representatives can make a good title to the property.

A. We think that the assumption is probably correct, but title made in this way would not be very satisfactory to a purchaser, for it would depend upon either proof or assumption of the fact that on 1st January, 1926, the husband had completed all his duties as personal representative.

Survivor of Joint Tenants Solely and Beneficially Interested—Sale.

Q. 3042. In 1930 A bought a freehold house and at the same time had it conveyed to himself and his wife B in fee simple as joint tenants. In a subsequent clause in the conveyance the purchasers were stated to stand possessed of the property upon trust to sell the same and to hold the net proceeds, etc., "Upon trust for the Purchasers as joint tenants in equal shares." A died a few months ago, and by his will made in 1915 gave the residue of his estate to his widow B absolutely, and appointed her and his friend C the executors and trustees thereof. B and C proved the will, and as the purchase money was originally found by A alone, estate duty was paid on the full value of the house. B and C recently executed a vesting assent of the house in favour of B for all the estate of A therein at the time of his death. B now proposes to sell the house to X, and I contend that she can do so without the preparation of any further document, or without any other person joining in the conveyance. X's solicitor, on the other hand, contends that there is a doubt about it, and suggests that B appoints a new trustee of the dwelling-house before it is conveyed to X. Am I right in my contention ?

A. We express the opinion that as B is now the survivor of joint tenants solely and beneficially interested she can certainly deal with her legal estate as if it were not held upon trust for sale. (See addition to L.P.A., 1925, s. 36 (2), effected by L.P. (Amend.) A., 1926, Sched.) It is to be noted that this addition states that "*Nothing in this Act* (L.P.A., 1925) affects the right of a survivor of joint tenants who is solely and beneficially interested to deal with his legal estate as if it were not held upon trust for sale." It follows, therefore, that the purchaser cannot insist under L.P.A., 1925, s. 42 (1) (*a*), on title being made by way of the trust for sale. We are thus in agreement with our subscriber's contention.

Costs of Assent and Abstract as between Devisee and Personal Representatives.

Q. 3043. A devises to B, C and D as joint tenants certain freeholds and appoints them executors and trustees. B predeceases the testator. C dies. D (now sole devisee and trustee of A) devises part of above freeholds to E, who now calls for an assent from executors of D. She has paid for this, but we think it should be furnished at the cost of the estate. This assent contains an acknowledgment by the executors of D in regard to title deeds which are retained by the estate. Is E entitled to an abstract of the acknowledged deeds at the cost of the estate ? We are of the opinion that she is by virtue of the fact that the assent contains the acknowledgment. E wishes to obtain a small mortgage on the property and her title being incomplete we have approached the solicitor to the estate with regard to this abstract, and he informs us that it must be paid for, notwithstanding the fact that she has paid him for the assent.

A. The Council of The Law Society (having regard to the Land Transfer Act, 1897) has expressed the opinion that as a matter of practice the costs of the transfer of realty to a devisee should be borne by the residuary estate. (Opinion of 10th November, 1898, "Law, Practice and Usage," etc., 1923 ed., para. 1069, p. 284.) We do not know of any decision of the court on the point. We do not think that the devisee can be entitled at the cost of the estate to an abstract, though we have been unable to trace any authority on the point. We would observe that the acknowledgment gives a right to copies of the "acknowledged" documents only at the expense of the devisee (L.P.A., 1925, s. 64 (5)).

Re-numbering of Company's Shares.

Q. 3044. A company's original capital consisted of ordinary and preference shares. Some twenty years or so ago, when the company was passing through a bad trading period, the company's capital was reduced by the cancelling of some of the ordinary shares, certain members of the company giving up a number of their shares. Since that time the company has prospered and accumulated reserves beyond the needs of the company, and recently further reduced its capital by paying off the preference share capital in full. At the same time the nominal capital was increased by shares of the total nominal value of the preference shares paid off. The only issued capital of the Company to-day consists of such of the original ordinary shares as were not cancelled on the first reduction of capital above mentioned, but as the shares cancelled on such reduction did not all run consecutively, there are at the moment a number of "gaps" in the serial numbers of the present issued share capital. The company is about to capitalise part of its reserve fund, but before doing so the directors would prefer that the existing shares be re-numbered so that the numbers of existing issued shares and the shares to be issued may run consecutively from 1 onwards. Is it possible to effect such a re-numbering, and, if so, by what means ?

A. It is assumed that the reduction of the company's capital (by cancelling some of the ordinary shares twenty years ago) was sanctioned by the court, in accordance with the then equivalent of the Companies Act, 1929, s. 55. If the reduction was not confirmed by the court, the purported cancellation was void, and the shares are still in existence. The same remarks apply to the paying off of the preference share capital. If the gaps in the serial numbers really exist (i.e., on the assumption that the past reductions of capital were valid), the re-numbering can be effected by special resolution under the Companies Act, 1929, s. 50. Re-numbering is not specifically mentioned in that section, but the powers thereby conferred imply an ancillary power to re-number.

To-day and Yesterday.

LEGAL CALENDAR.

17 SEPTEMBER.—John Finch, destined to become Lord Keeper and Baron Finch of Fordwich, was born on the 17th September, 1584.

18 SEPTEMBER.—Mr. Justice Dormer died on the 18th September, 1726. He was buried at Quainton, where a handsome tomb and a full-sized statue were erected to his memory. He was laid beside his only son, Fleetwood, whose death three months before his own had left him inconsolable. He had sat as a judge in the Court of Common Pleas for over twenty years, having been appointed in January, 1706.

19 SEPTEMBER.—On the 19th September, 1839, Jean Jacques Courben, a Frenchman, was tried at the Old Bailey for grievously wounding Augustus Gougenheim, a fellow countryman. The prisoner owed the injured man a debt and one day, when they met by chance in the Haymarket, payment was demanded. What happened after that is not certain. The prisoner alleged that the other man called him " canaille " and struck him twice, but this was denied. Certain it is, however, that Courben struck a blow with his cane and put one of his creditor's eyes out. He was found guilty and sentenced to fifteen years transportation. When this was translated to him, he raised his hands and eyes and protested before God that he was innocent.

20 SEPTEMBER.—Sir Alan Chambre died at Harrogate on the 20th September, 1823, eight years after his resignation from the Court of Common Pleas. He had been sixteen years a judge, having been appointed to the Court of Exchequer in 1799, when his elevation to the bench was received by the Northern Circuit Bar with " acclamations quite unprecedented." In the following year he was transferred to the Common Pleas. There he served with conspicuous courtesy and learning till 1815, when he retired.

21 SEPTEMBER.—On the 21st September, 1816, George Vaughan, Robert Mackay and George Brown were convicted at the Middlesex Sessions of conspiring to induce the committal of a burglary. One of the prisoners was a patrol and another in the employ of the City Police, and the evidence disclosed what would now be called a " frame up," for they had entrapped some men into breaking into a house at Hoxton so as to catch them and obtain the reward for their apprehension. The Chairman, " commenting in impressive terms on the enormity of the crime," sentenced them to five years in the House of Correction.

22 SEPTEMBER. Thomas Barowe, rector of Olney, in Buckinghamshire, was appointed Master of the Rolls by Richard III on the 22nd September, 1483, very shortly after his accession to the throne. It was while he held the office that the grant of a tun of wine, which for centuries remained part of its emoluments, was first made. He retained the King's favour throughout his short reign, and just before the Bosworth campaign, the Great Seal was taken away from the Lord Chancellor, John Russell, Bishop of London, and given to the Master of the Rolls. After the victory of Richmond, Barowe lost his offices.

23 SEPTEMBER. On the 23rd September, 1836, Francis Calot, escorted by fifteen halberdiers, was brought before the Royal Court, Jersey, charged with murdering his betrothed. She was not really a nice young woman. One morning he had found her in bed with another man, but had forgiven her and even settled down to share a bottle of brandy. Then she had seen another young man passing by, and, with odd lack of tact, had called him in and whispered something in his ear. Seized with a not unnatural fit of jealousy, Calot then shot her in the stomach. Despite a plea of insanity, he was found guilty and sentenced to death.

THE WEEK'S PERSONALITY.

What law he had, Lord Keeper Finch inherited from his father, Sir Henry Finch, who became King's Serjeant in the reign of James I and was the author of a treatise called " Finch's Law," which may be regarded as the forerunner of Blackstone's " Commentaries." The son, following his father's example, entered Gray's Inn, but gave more time to dicing and roistering than to moots and readings, and by the time he was called to the Bar, he showed little promise. However, he took to politics and " having led a free life in a restrained fortune, and having set up upon the stock of a good wit and natural parts, without the superstructure of much knowledge in the profession by which he was to grow, he was willing to use those weapons in which he had most skill." Pursuing this line, he became, in 1628, Speaker of the House of Commons. In 1634, he was a Justice of the Common Pleas, and little more than a year after, Lord Chief Justice Finch is found giving judgment for the Crown in *Hampden's Case*. Having conquered the realms of the Common Law by a judicious use of his political skill, he climbed, in 1640, to the upper regions of Equity, being appointed Lord Keeper, but here his fortune failed. Before twelve months were gone, a motion for his impeachment had been carried in the House of Commons, and hastily sending the Great Seal to the King, he fled to Holland.

GOOD-BYE TO CLIFFORD'S INN.

Alas, the lamentable end of Clifford's Inn! Spared even by the Great Fire, the London whose rebuilding was settled in its Hall, untouched amid the ruins of Fleet-street, has in the end crushed it to death. How improbable such a clearance would have seemed to the Principal in 1670 when he granted that the " Reverend Judges of this land may at their pleasures freely use and sitt in the Hall of this Society for the hearing and determination of all causes for or concerning the rebuilding of the said City." A pleasant place it was then and a pleasant place it had been a little more than a century earlier when it was described as " one of the Inns of Chancery which place of late years is much enlarged in newe Buildings ; in the Garden, an airy place and neatly kept being enclosed with a Pallisado Pale and adorned with rowes of Lime Trees set round the Grasse Plats and Gravel Walks. It has the conveniency of three Doores ; the one in Serjeants' Inn into Chancerie Lane, another into Fetter Lane and a third into Fleet Street."

AN INN OF CHANCERY.

In 1618 the Inner Temple purchased Clifford's Inn to the end that it should " for ever hereafter contynue and be employed as an Inn of Chancery for the furtherance of the Practicers and Students of the Common Lawes of the Realme." Its legal career, indeed, did not come to an end till 1901, when the Court of Appeal, affirming Cozens-Hardy, J., held that its property was subject to a charitable trust though its members had long used it for their own purposes. So when this " extensive site with a superficial area of about 38,000 feet " was shortly afterwards sold by auction for £100,000, the proceeds went towards helping modern legal education in whatever way the Attorney-General thought best. It seems a long way back from the " extensive site " of to-day to the house which, as recorded in 1618 had, by the allowance of the Earl of Cumberland and Lord Clifford, been used as an Inn of Chancery in " very good sort and discretion to the honour of the said Earl and Lord Clifford and their ancestors."

NEW JUDGE ADVOCATE-GENERAL.

Colonel Sir Henry F. MacGeagh, K.B.E., T.D., K.C., assumed duty last Monday as Judge Advocate-General of His Majesty's Forces (Army and R.A.F.) and retires from the military deputyship which he has held for eleven years. He was called to the Bar by the Middle Temple in 1906.

TABLE OF CASES previously reported in current volume.—Part II.

	PAGE
Alexandrovna (Princess) *v.* Metro-Goldwyn-Mayer Pictures Limited	617
Alfred Leney & Co., Ltd. *v.* Whelan (Inspector of Taxes)	586
"Arpad," The	534
Attorney-General *v.* Eastbourne Corporation	633
Attorney-General for Ontario *v.* Perry	488
Audit (Local Authorities) Act, 1927, *In re*; *In re* A Decision of H. W. McGrath	586
Bedwas Navigation Colliery Co. (1921) Ltd. *v.* Executive Board for South Wales District Coal Mines Scheme, 1930	535
Belbridge Property Trust, Limited *v.* Milton	489
Bevis *v.* Bevis	569
Boyce (Inspector of Taxes) *v.* Whitwick Colliery Co. Ltd.	568
Central London Railway *v.* Commissioners of Inland Revenue	585
Chesters, *In re*: Whittingham *v.* Chesters	634
Chocolate Express Omnibus Co. Ltd. *v.* London Passenger Transport Board	518
Coulsdon and Purley Urban District Council *v.* Surrey County Council	535
Conway, Theo. Ltd. *v.* Kenwood	503
Coventry Corporation *v.* Surrey County Council	567
Cunliffe *v.* Attorney-General	520
Davy *v.* Attorney-General	618
Denhert *v.* Denhert and Gamil	520
Dickens, *In re*: Dickens *v.* Hawksley and Others	569
Dinshaw *v.* Commissioner of Income Tax, Bombay Presidency	518
Doyle *v.* White City Stadium Ltd., and Others	601
Duke of Westminster *v.* Commissioners of Inland Revenue	585
Elliott (Inspector of Taxes) *v.* Burn	550
Forshaw, *In re*: Wallace *v.* Middlesex Hospital	519
Garland, *In re*: Eve *v.* Garland	519
Gissing *v.* Liverpool Corporation	601
Gossage *v.* Gossage and Heaton	551
Herbert, *ex parte*	488
Hughes *v.* Union Cold Storage Co. Ltd.	551
Marshall *v.* Blackpool Corporation	488
Maundy Gregory, *In re*: *Ex parte* Norton	550
Montague Burton Ltd. *v.* Commissioners of Inland Revenue	600
Pateras and Others *v.* Royal Exchange Assurance	569
Paulin, *In re*, deceased; Crossman, *In re*, deceased	617
Phillips *v.* Copping	617
Privett *v.* Darracq Motor Engineering Co. Limited	550
McCormick *v.* National Motor and Accident Insurance Union Ltd.	633
M'Gillivray *v.* Hope and Another	503
Rawlinson, deceased, *re*: Wilson and Another *v.* Banks and Others	602
Reference under the Judicial Committee Act, 1833, *In re* a, and *In re* Piracy *Jure Gentium*	585
Rex *v.* Donovan	601
Rex *v.* Joseph Waldman	634
Rex *v.* Milk Marketing Board: *Ex parte* North	536
Rex *v.* Minister of Health: *Ex parte* Purfleet Urban District Council	633
Robinson *v.* Graves	536
Russo-Asiatic Bank, *In re*; Russian Bank for Foreign Trade, *In re*	647
Shaw and Others *v.* London County Council and Another	519
Sheo Swarup and Others *v.* The King-Emperor	600
Solicitor, *In re* a	587
Trollope, Geo., & Sons *v.* Martyn Bros.	568
Van den Berghs Ltd. *v.* Clark (Inspector of Taxes)	568
Versicherungs und Transport Aktiengesellschaft Daugava *v.* Henderson	503
Weight (Inspector of Taxes) *v.* Salmon	617
Williamson *v.* Ough (Inspector of Taxes)	585
Winmill *v.* Winmill	536

Obituary.

Sir ERNEST WILD.

Sir Ernest Wild, K.C., Recorder of London, died at his home at Kensington, on Thursday, 13th September, at the age of sixty-five. Born at Norwich on 1st January, 1869, a son of Mr. Edward Wild, a former Mayor of Norwich, he was educated at Edward VI Grammar School, Norwich, and Jesus College, Cambridge. He was called to the Bar by the Middle Temple in 1893, and joined the South-Eastern Circuit. In 1907 he was appointed Judge of the Norwich Court of Record. He represented Holborn on the London County Council from 1907 to 1910. He took silk in 1912, and received the honour of knighthood in 1918. As a Conservative he was elected member of Parliament for the Upton Division of West Ham in 1918, but he relinquished his seat in 1922, soon after his appointment as Recorder of London in succession to the late Sir Forrest Fulton. He received the freedom of the City of Norwich in 1932. Sir Ernest Wild was a valued supporter of the Discharged Prisoners' Aid Society and of the Sheriffs' and Recorder's Fund at the Central Criminal Court.

Mr. E. DAVIS.

Mr. Edward Davis, solicitor, of Palmers Green, died at Felixstowe, on Friday, 14th September. Mr. Davis was admitted a solicitor in 1905.

Mr. W. F. R. HAYHURST.

Mr. William Francis Rogerson Hayhurst, solicitor, of Blackburn, died at Lewisham, on Sunday, 16th September. Mr. Hayhurst was admitted a solicitor in 1910.

Mr. C. A. CASE.

Mr. Charles Alfred Case, retired solicitor, died at his residence in Maidstone on Wednesday, 12th September, in his eighty-seventh year. He was Clerk to the Maidstone Borough Justices and Secretary and Solicitor to the Maidstone Waterworks Company for many years until he retired from practice in 1906.

Mr. W. D. PESKETT.

Mr. William D'Arcy Peskett, solicitor, Borough Coroner of Brighton since 1925, died on Wednesday, 19th September, at the age of seventy-one. Mr. Peskett was admitted a solicitor in 1896.

Societies.

The Law Society.

ANNUAL PROVINCIAL MEETING.

The Council of The Law Society have settled the following course of procedure to be adopted at the Fiftieth Provincial Meeting to be held on Tuesday and Wednesday, the 25th and 26th September, 1934, at the Old Assembly Rooms, Newcastle-upon-Tyne (Mr. Harry Rowsell Blaker, President):—

Tuesday, 25th September, at 10.30 a.m., at the Old Assembly Rooms, Newcastle-upon-Tyne: The proceedings will commence with the President's Address, after which the following papers will be read:—"Evils of Legislation by Regulation," Wm. McKeag, M.P. (Newcastle-upon-Tyne); "The Land Drainage Act, 1930," E. T. L. Baker, M.A. (Cambridge); "The Road Traffic Acts, 1930-1934," M. Barry O'Brien (London); "Appeals in English Law," Philip Frere (London); "Judicial Dispensation," C. L. Nordon, LL.B. (London).

Wednesday, 26th September, at 10.45 a.m., at the Old Assembly Rooms, Newcastle-upon-Tyne: "The Reform of the Church Courts," Robert C. Nesbitt (London); "Comments on Company Law," Hilary Noble (London); "Defects in the Law relating to Insurance against Third Party Risks for Motor Vehicles," Sebag Cohen, LL.B. (Sunderland).

The President may make such alteration in the order of the papers as he may think convenient.

The Annual General Meeting of the Solicitors' Benevolent Association will be held at 10 a.m. on Wednesday, the 26th September.

SCHOOL OF LAW.

The Autumn Term will open on 26th September. Lectures will commence on 1st October. Copies of the detailed time-table can be obtained on application to the Principal's Secretary.

The Principal (Dr. G. R. Y. Radcliffe) will be in his room to advise students on their work on Wednesday, 26th September (students whose surnames commence with the letters A–K), and Thursday, 27th September (students whose surnames commence with the letters L–Z), from 10.30 a.m. to 12.30 p.m. and from 2 p.m. to 5 p.m.

The subjects to be dealt with during the Term will be, for Intermediate students (i) Public Law, (ii) The Law of Property in Land, (iii) Contract and Tort, and (iv) Trust Accounts.

The subjects for Final students will be (i) Law of Property, (ii) Bankruptcy and Company Law, and (iii) General Principles of Contract.

There will also be courses on (i) Equity, (ii) Contract, and (iii) Jurisprudence (Part I) for Honours and Final LL.B. students, and on (i) The English Legal System and (ii) Roman Law (Part I) for Intermediate LL.B. students.

Intermediate students must notify the Principal's Secretary before 27th September on the entry form, whether they wish to take morning or afternoon classes.

Students can obtain copies of the regulations governing the three studentships of £40 a year each, offered by the Council for award in July next, on application to the Principal's Secretary.

WESTMINSTER CATHEDRAL.

A Votive Mass of the Holy Ghost (the Red Mass) will be said on Tuesday, 2nd October, 1934 (the opening of the Michaelmas Law term), at 11.45 a.m. His Eminence the Cardinal Archbishop of Westminster will assist. Counsel will robe in the Chapter Room at the Cathedral. The seats behind Counsel will be reserved for Solicitors.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to give directions for the appointment of Mr. C. M. BARTON (Circuit Judge, Ashanti and Northern Territories) to be a Puisne Judge of the Supreme Court of the Gold Coast Colony, and of Mr. C. E. W. BANNERMAN (Police Magistrate, Gold Coast) to be Circuit Judge, Ashanti and Northern Territories.

Mr. REGINALD HEGAN, Assistant Solicitor, Coventry Corporation, has been recommended for the position of Deputy Town Clerk, in succession to Mr. VERNON YOUNGER, who has been appointed Clerk to the Harrow Urban District Council. Mr. Hegan was admitted a solicitor in 1931.

Wills and Bequests.

Mr. Charles Howard Austin, solicitor, of Elm-court, Temple, and of Eastbourne, left £9,776, "so far as at present can be ascertained," with net personalty £4,755.

Mr. John Roper, solicitor, of Bridport, left £9,108, with net personalty £3,300.

RE-OPENING OF THE LAW COURTS.

SERVICE AT WESTMINSTER ABBEY, TUESDAY, 2ND OCTOBER, 1934.

On the occasion of the re-opening of the Law Courts a Special Service, at 11.45 a.m., will be held in Westminster Abbey, at which the Lord Chancellor and His Majesty's Judges will attend.

In order to ascertain what space will be required members of the Junior Bar wishing to be present are requested to send their names to the Secretary of the General Council of the Bar, 5, Stone-buildings, Lincoln's Inn, W.C.

Barristers attending the Service must wear robes. All should be at the Jerusalem Chamber, Westminster Abbey (Dean's-yard entrance), where robing accommodation will be provided, not later than 11.30 a.m.

The south transept is reserved for friends of members of the Bar and a limited number of tickets of admission are issued.

Two of these tickets will be issued to each member of the Bar whose application is received by the Secretary of the General Council of the Bar not later than Friday, 28th September.

No tickets are required for admission to the north transept, which is open to the public.

AUTUMN ASSIZES.

The following days and places have been fixed for the Autumn Assizes, 1934 :—

OXFORD CIRCUIT.—Mr. Justice Macnaghten.—Tuesday, 2nd October, at Reading ; Saturday, 6th October, at Oxford ; Wednesday, 10th October, at Worcester ; Saturday, 13th October, at Gloucester ; Saturday, 20th October, at Monmouth ; Thursday, 25th October, at Hereford ; Monday, 29th October, at Shrewsbury ; Monday, 5th November, at Stafford.

NORTHERN CIRCUIT.—Mr. Justice Lawrence and Mr. Justice Atkinson.—Thursday, 4th October, at Carlisle ; Wesnesday, 10th October, at Lancaster ; Monday, 15th October, at Liverpool ; Monday, 12th November, at Manchester.

WESTERN CIRCUIT.—Mr. Justice Humphreys.—Wednesday, 3rd October, at Salisbury ; Monday, 8th October, at Dorchester ; Friday, 12th October, at Wells ; Wednesday, 17th October, at Bodmin ; Tuesday, 23rd October, at Exeter. Mr. Justice Swift and Mr. Justice Humphreys.—Thursday, 1st November, at Bristol. Mr. Justice Humphreys.—Saturday, 10th November, at Winchester.

SOUTH-EASTERN CIRCUIT.—Mr. Justice Hawke.—Saturday, 13th October, at Cambridge ; Thursday, 18th October, at Norwich ; Wednesday, 24th October, at Ipswich ; Wednesday, 31st October, at Chelmsford. Mr. Justice Branson.—Wednesday, 14th November at Hertford ; Saturday, 17th November, at Maidstone ; Wednesday, 28th November, at Kingston ; Saturday, 1st December, at Lewes.

MIDLAND CIRCUIT.—Mr. Justice Finlay.—Wednesday, 3rd October, at Aylesbury ; Saturday, 6th October, at Bedford ; Wednesday, 10th October, at Northampton ; Monday, 15th October, at Leicester ; Tuesday, 23rd October, at Lincoln ; Thursday, 1st November, at Nottingham ; Thursday, 8th November, at Derby ; Wednesday, 28th November, at Warwick. Mr. Justice Finlay and Mr. Justice Macnaghten.—Monday, 3rd December, at Birmingham.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 27th September, 1934.

	Div. Months.	Middle Price 19 Sept. 1934.	Flat Interest Yield. £ s. d.	†Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	113½	3 10 6	3 2 9
Consols 2½%	JAJO	81½	3 1 4	—
War Loan 3½% 1952 or after	JD	105¼	3 6 6	3 2 4
Funding 4% Loan 1960-90	MN	116¼	3 8 10	3 1 7
Funding 3% Loan 1959-69	AO	98¾xd	3 0 9	3 1 2
Victory 4% Loan Av. life 29 years	MS	112¾	3 10 11	3 6 3
Conversion 5% Loan 1944-64	MN	120	4 3 4	2 9 9
Conversion 4½% Loan 1940-44	JJ	111¾	4 0 6	2 7 6
Conversion 3½% Loan 1961 or after	AO	104¼	3 7 2	3 5 3
Conversion 3% Loan 1948-53	MS	102	2 18 10	2 16 4
Conversion 2½% Loan 1944-49	AO	97½	2 11 3	2 14 2
Local Loans 3% Stock 1912 or after	JAJO	94¼	3 3 8	—
Bank Stock	AO	372½	3 4 5	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	85	3 4 8	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	93	3 4 6	—
India 4½% 1950-55	MN	113	3 19 8	3 8 7
India 3½% 1931 or after	JAJO	95	3 13 8	—
India 3% 1948 or after	JAJO	83	3 12 3	—
Sudan 4½% 1939-73 Av. life 27 years	FA	116	3 17 7	3 11 4
Sudan 4% 1974 Red. in part after 1950	MN	111	3 12 1	3 2 4
Tanganyika 4% Guaranteed 1951-71	FA	112	3 11 5	3 0 9
Transvaal Government 3% Guaranteed 1923-53 Average life 12 years	MN	103	2 18 3	2 14 1
L.P.T.B.4½% "T.F.A." Stock 1942-72	JJ	110	4 1 10	2 19 9
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	106	3 15 6	3 11 10
*Australia (C'mm'nw'th) 3¾% 1948-53	JD	102	3 13 6	3 11 4
Canada 4% 1953-58	MS	109	3 13 5	3 7 0
Natal 3% 1929-49	JJ	98	3 1 3	3 3 5
New South Wales 3½% 1930-50	JJ	99	3 10 8	3 11 8
New Zealand 3% 1945	AO	98	3 1 3	3 4 5
Nigeria 4% 1963	AO	108½xd	3 13 9	3 10 6
Queensland 3½% 1950-70	JJ	99	3 10 8	3 11 0
South Africa 3½% 1953-73	JD	105	3 6 8	3 2 11
Victoria 3½% 1929-49	AO	98	3 11 5	3 13 7
W. Australia 3½% 1935-55	AO	97	3 12 2	3 14 1
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	93	3 4 6	—
Croydon 3% 1940-60	AO	98	3 1 3	3 2 3
Essex County 3½% 1952-72	JD	105	3 6 8	3 2 8
*Hull 3½% 1925-55	FA	102	3 8 8	—
Leeds 3% 1927 or after	JJ	91	3 5 11	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	103	3 8 0	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	79	3 3 3	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	93	3 4 6	—
Manchester 3% 1941 or after	FA	92	3 5 3	—
Metropolitan Consd. 2½% 1920-49	MJSD	97	2 11 7	2 15 0
Metropolitan Water Board 3% "A" 1963-2003	AO	94	3 3 10	3 4 4
Do. do. 3% "B" 1934-2003	MS	95	3 3 2	3 3 7
Do. do. 3% "E" 1953-73	JJ	98	3 1 3	3 1 10
Middlesex County Council 4% 1952-72	MN	112	3 11 5	3 2 4
‡ Do. do. 4½% 1950-70	MN	115	3 18 3	3 5 7
Nottingham 3% Irredeemable	MN	93	3 4 6	—
Sheffield Corp. 3½% 1968	JJ	104	3 7 4	3 6 1
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	109½	3 13 1	—
Gt. Western Rly. 4½% Debenture	JJ	119½	3 15 4	—
Gt. Western Rly. 5% Debenture	JJ	130	3 16 11	—
Gt. Western Rly. 5% Rent Charge	FA	128½	3 17 10	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	126	3 19 4	—
Gt. Western Rly. 5% Preference	MA	112½	4 8 11	—
Southern Rly. 4% Debenture	JJ	109	3 13 5	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	109¼	3 13 1	3 9 4
Southern Rly. 5% Guaranteed	MA	124½	4 0 4	—
Southern Rly. 5% Preference	MA	112	4 9 3	—

*Not available to Trustees over par. ‡Not available to Trustees over 115.
†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date ; in the case of other Stocks, as at the latest date.

Where Help is Needed.

An Accountant and Executor Writes:
"Mrs. A. expressed a desire that under her Will some Charity of the nature of your own should benefit. I made enquiries in different quarters and had from you a copy of your Annual Report and Accounts. As a result I advised Mrs. A. to select your Association as one suitable for her benevolence.'

THE DISTRESSED GENTLEFOLKS' AID ASSOCIATION

(UNDER ROYAL PATRONAGE)

appeals for Legacies, Subscriptions and Donations.

Sir SELWYN FREMANTLE, C.S.I., C.I.E., *Chairman.*
J. HERBERT TWAMLEY, J.P., *Hon Treasurer.*
C. M. FINN, *Secretary.*

75, BROOK GREEN, LONDON, W.6.

The Solicitors' Journal.

BACK NUMBER RATES

	Per Copy, Post free.
Not more than 6 months old..	1s. 1d.
Over 6 months old, but under 18 months ..	1s. 6d.
Over 18 months old, but under 30 months..	2s. 0d.
Over 30 months old	2s. 6d.

29-31, BREAMS BUILDINGS, LONDON, E.C.4.

THE
PRINCESS ELIZABETH
OF YORK
HOSPITAL FOR CHILDREN
(FORMERLY EAST LONDON HOSPITAL FOR CHILDREN)
SHADWELL, LONDON, E.1

Earnestly requests the help of Solicitors when preparing Charitable Bequests.

LEGACIES

are a valued and much needed help in our great work.

This Hospital which is isolated from the natural sources of charity, has for over 70 years been serving the sick and suffering children of the East End of London, and during that period has treated over 1,400,000 little patients.

Patrons: Their Majesties The King and Queen.
Chairman: Brig.-General Sir Hill Child, C.B., C.M.G., D.S.O., M.V.O.

ANNUAL REPORT and full particulars of the work gladly supplied by the Secretary, Mr. J. F. Russell. (Phone: East 5068.)

THE SOLICITORS' JOURNAL

Established 1857. Published Weekly.

Advertisement Rates

DISPLAYED ADVERTISEMENTS

Front Cover **20s.** per inch, Single Column width (2½ inches).
Other Pages **15s.** per inch, Single Column width (2½ inches). **£5** per Column (10 by 2½ inches).
Per Page Facing matter, **£15.** Other pages, **£12.** Half-page and Quarter-page, *pro rata.*

Auctioneers' Announcements **10s.** per inch, less 10 per cent. Single Column width (2½ inches).
Auctioneers' Cards Special Rates according to length of series.
Information Required / **Professional Announcements** **2s.** per line (average eight words).
Public Notices **1s. 6d.** per line (average eight words).

Special terms for a series in all cases.

RATES FOR SPECIAL NUMBERS BY AGREEMENT.

SMALL ADVERTISEMENTS

Appointments Wanted Thirty words, or less .. .. .. **5s.**
Per line after (average seven words) .. **1s.**
*Registration and Postage sent to Box No. **1s.**

Appointments Vacant Thirty words, or less .. .. .. **6s.**
Per line after (average seven words) .. **1s.**
*Registration and Postage sent to Box No. **1s.**

Articled Clerks .. Charges as "Appointments Vacant."
Practices and Partnerships for Sale or Wanted Charges as "Appointments Vacant."
Other Small Private Advertisements Charges as "Appointments Vacant."

**Replies received to BOX NUMBERS forwarded daily.*

N.B.—A special concession of three insertions for the price of two is made for advertisements under the above subjects.

The Proprietors reserve the right to refuse insertion without necessarily assigning any reason, or to vary the above rates.

Telegraph, Phone or Write your requirements to:

THE MANAGER, "THE SOLICITORS' JOURNAL," 29-31, BREAMS BUILDINGS, LONDON, E.C.4.

Telegrams: "Oyez, Fleet, London." Telephone: Holborn 1853.

ESTABLISHED 1852.

DRIVERS & NORRIS,

F.A.I.,

AUCTIONEERS, VALUERS,
SURVEYORS, HOUSE, ESTATE
AND FACTORY AGENTS,

407, HOLLOWAY RD., N.7.

Telegrams: "DRIVERS, HOLLOWAY." 'Phones: NORTH 1503, 1504 & 1131.

Telephone: HOLBORN 0584 (3 lines).

WEATHERALL, GREEN AND SMITH,

Surveyors, Valuers, Auctioneers, and Estate Agents.

22, CHANCERY LANE, W.C.2.

SALES BY AUCTION,

VALUERS FOR ESTATE DUTY OF REAL ESTATE AND FURNITURE.

RATING SURVEYORS. COMPENSATION VALUERS.
VALUERS OF LICENSED PROPERTY.

PERIODICAL SALES.
ESTABLISHED 1843.

H. E. FOSTER & CRANFIELD

conduct PERIODICAL SALES of
REVERSIONS (Absolute and Contingent),
LIFE INTERESTS and ANNUITIES,
LIFE POLICIES,
Shares and Debentures,
Mortgage Debts and Bonds, and
Kindred Interests,
on the FIRST and THIRD THURSDAYS in each month throughout the year, at THE LONDON AUCTION MART, 155, Queen Victoria-street, E.C.4.
Offices: 6, Poultry, London, E.C.2. Telegrams: "Invariably, Stock, London." Tel. No. City 1451 (3 lines).

PERIODICAL PROPERTY AUCTIONS.

H. E. FOSTER & CRANFIELD

beg to announce that their PROPERTY AUCTIONS will be held at THE LONDON AUCTION MART, 155, Queen Victoria-street, E.C.4.
Vendors, solicitors and trustees having properties for sale are respectfully invited to communicate with the Auctioneers, at their Offices, 6, Poultry, London, E.C.2. Telegrams: "Invariably, Stock, London." Tel. No. City 1451 (3 lines).

FIELD & SONS

C. ROLAND FIELD, P.P.A.I., F.S.I.,
J. DONALD FIELD, M.A., LL.B., F.S.I., F.A.I.
(Established over 100 years.)

CHARTERED SURVEYORS,
AUCTIONEERS, VALUERS,
LAND & ESTATE AGENTS.

AUCTION SALES at the MART MONTHLY

OFFICES:
54, BOROUGH HIGH ST., LONDON BRIDGE, S.E.1.
PALACE CHAMBERS, WESTMINSTER, S.W.1.

H. J. BLISS & SONS

MONTHLY SALES at THE AUCTION MART,

Special attention also given to
Valuations; Specifications; Dilapidations; Management of House Property; Compensation Claims; Sales by Private Treaty.

106, Cheapside, E.C.2 & 164, Bethnal Green Rd., E.2.

A GEORGIAN HOUSE IN AN OLD COUNTRY TOWN.

About 1¼ hours north of London.

Substantially built of brick, the house contains many delightful features of its period.

Entrance and lounge hall, three reception rooms, 11 bed and dressing rooms, two bathrooms and complete offices. Company's electric light, gas and water. Main drainage. Garage for three cars. Stabling.

Delightful old gardens, shaded by many well-established trees. Flower garden, rose garden, tennis lawn, kitchen and wired fruit garden, small orchard and greenhouse. In all about 1½ acres.

PRICE FREEHOLD £2,500.

Sole Agents:—
KNIGHT, FRANK & RUTLEY,
20, Hanover-square, W.1. (33182).

KNIGHT, FRANK & RUTLEY'S SALE ROOMS

FOR

JEWELS, FAMILY PLATE, PICTURES, FURNITURE, CHINA,

And all classes of Valuable Property.

SALES IN COUNTRY HOUSES. FIRE VALUATIONS.

Special Estate Rooms for Auctions of Real Property and Investments.

20, HANOVER SQUARE, LONDON, W.1.

SALTER, REX & CO.

Chartered Surveyors, Auctioneers & Valuers
311, KENTISH TOWN ROAD, N.W.5, and 121, CHEAPSIDE, E.C.2.

'Phones: GULLIVER 1085 (4 lns.) & NATIONAL 8394 (2 lines).

Last Will and Testament

IF, AND WHEN, you are invited to advise a client as to the disposition of part of the estate for charitable purposes, please remember The Salvation Army.

All information, Balance Sheets, etc., gladly given on application to The Secretary, at International Headquarters, 101, Queen Victoria Street, London, E.C.4.

Please Remember
THE
SALVATION ARMY

SURVEYORS, AUCTIONEERS AND ESTATE AGENTS DIRECTORY.

CITY OF LONDON.
H. E. FOSTER & CRANFIELD, 6, Poultry, E.C.2.

WEST CENTRAL LONDON.
WEATHERALL, GREEN & SMITH, 22, Chancery Lane, W.C.2.

EAST LONDON AND SUBURBS.
W. G. CARTER & CO., 89, The Grove, Stratford, London, E.15.

NORTH LONDON.
DRIVERS & NORRIS, F.A.I., 407, Holloway Road, N.7.

WEST LONDON.
KNIGHT, FRANK & RUTLEY, 20, Hanover Square, W.1.

SOUTH LONDON.
FIELD & SONS, 54, Borough High St., S.E.1.

DEVON and S. and S.W. COUNTIES.
RIPPON, BOSWELL & CO., F.A.I., Exeter. (Established 1884.)

MARGATE AND CLIFTONVILLE.
REEVE & BAYLY, 18, Cecil Square, Margate.

SCARBOROUGH AND NORTH YORKSHIRE.
WARD PRICE & CO., 48, Westborough, and Royal Auction Rooms, Scarborough.

A charge of 1s. per line per weekly insertion, with a discount for a series, is made for announcements in the Directory.

GUY'S HOSPITAL
(LONDON BRIDGE, S.E.1)
NEEDS HELP.

President: H.R.H. THE PRINCE OF WALES, K.G.

Founded in 1725 by Thomas Guy, a Bookseller and Publisher in the City of London. Incorporated and Governed by Acts of Parliament 11th George I, ch. xii, and 61st Victoria, ch. vi, as "The President and Governors of the Hospital founded at the sole costs and charges of Thomas Guy, Esquire."

NUMBER of BEDS and COTS, 648
(Including 31 Cubicles for Paying Patients).

Over and above the income from its endowments, the Hospital is dependent upon support from other sources for general purposes to the extent of over

£120,000 PER ANNUM.

The Governors earnestly appeal for Testamentary Gifts, additional Annual Subscriptions and Donations towards Maintenance, and for Contributions towards the Re-endowment Fund of the Charity.
A copy of the Annual Report of the Hospital will be sent, together with any further particulars required, on application to the Clerk, Counting House, Guy's Hospital, London Bridge, S.E.1.

Phone: Hop 4740.
Treasurer: F. P. WHITBREAD.
Bankers: THE BANK OF ENGLAND.

PATENTS, DESIGNS AND TRADE MARKS.

WHEATLEY & MACKENZIE,

Consulting Engineers and Patent Agents,
40, CHANCERY LANE, LONDON, W.C.2.
Principal: MR. S. PERCIVAL. Established 1883.

Printed in Great Britain by THE SOLICITORS' LAW STATIONERY SOCIETY, LTD., at "Oyez" House, Fetter-lane, London, E.C.4, and Published at 29, Breams-buildings, E.C.4 ('Phone Holborn 1853). Agents—The United States and Canada: The Carswell Co., Ltd., 145-149, Adelaide-street West, Toronto 2, Canada; India: Higginbothams, Publishers, Mount-road, Madras; Australia and New Zealand: "The Times," 255A, George-street, Sydney, N.S.W. Saturday, 22nd September, 1934.